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(PATENT)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masayoshi HANDA et al.

Application No.: 10/501,507

Filed: July 15, 2004

For: PROCESS FOR PRODUCING WATER-

ABSORBING RESIN

Confirmation No.: 008270

Art Unit: 1713

Examiner: M. Bernshteyn

## **AMENDMENT**

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

## **INTRODUCTORY COMMENTS**

In response to the Final Office Action dated June 16, 2006, finally rejecting claims 1-7, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.